

TITLE XIX
ACCOUNTING

CHAPTER 201
AUDITING CLAIMS

[Prior to 12/17/86, see Comptroller, State[270] Ch 1]

All vouchers and claims required by law to be audited by the department of revenue and finance should conform to the following rules.

701—201.1(421) General provisions.

201.1(1) *Submission of claims and approval.* All claims shall be typewritten, or written in ink, and be itemized and certified by the claimant.

EXCEPTION: The claimant's certification is not needed when the original invoice is attached to the claim. The original invoice shall indicate in detail the items of service, expense, thing furnished, or contract upon which payment is sought.

Approval of the claim shall be certified thereon by the head of the department, or the deputy, or the chair of the board, or commission or its executive officer, or by a person delegated by the department head to fulfill this responsibility. A list of authorized signatures shall be provided to the department of revenue and finance. If a rubber stamp signature is used, the claim shall be signed or initialed by the employee authorized to use the rubber stamp.

All travel claims submitted shall be the actual expense incurred (not exceeding maximum limitations) by the claimant, and shall not include expenses paid for other individuals, or for the purchase of miscellaneous items which are not needed in the performance of official duties while traveling. All travel vouchers shall contain the social security number of the employee or other individual identification (with prior written approval by the department of revenue and finance).

All claims shall show in the space provided the Iowa Code reference for the appropriation or fund from which the claim is payable.

When an original invoice is submitted by a vendor, rather than the claimant signing the voucher, the vendor shall provide the state agency with an original invoice that the vendor would use in the normal conduct of their business. A state department shall not impose additional or different requirements on submission of invoices than those contained in these rules unless the department of revenue and finance exempts the department from these invoice requirements upon a finding that compliance would result in poor accounting or management practices.

201.1(2) *Interest on claims.* Any claim received for services, supplies, materials or a contract which is payable from the state treasury that remains unpaid after 60 days following the receipt of the claim or the satisfactory delivery, furnishing or performance of the services, supplies, materials or contract whichever date is later, the state shall pay interest at the rate of 1 percent per month on the unpaid amount of the claim. After July 1, 1998, departments may enter into written contracts for goods and services on payment terms of less than 60 days if the state may obtain a financial benefit or incentive which would not otherwise be available from the vendor. All departments entering into written contracts for goods and services on payment terms of less than 60 days shall maintain written documentation demonstrating that the department obtained a financial benefit or incentive which would not otherwise have been available from the vendor. This paragraph does not apply to claims against the state under Iowa Code chapters 25 and 669 or the claims paid by federal funds. The interest shall be charged to the appropriation or fund to which the claim is certified.

201.1(3) *Availability of rules.* All state agencies are required to mail the number of copies of the proposed rule as requested to the state office of a trade or occupational association which has registered its name and address with the agency. The trade or occupational association shall reimburse the agency for the actual cost incurred in providing the copies of the proposed rule.

201.1(4) *Property claims and real estate claims.* Claims for personal property sold, the acquisition of real estate, or services rendered to the state must have the original invoices or other documentation attached whenever possible to do so.

201.1(5) *Form for travel claim.* All travel claims are to be on a travel voucher or on a form approved (in writing) by the department of revenue and finance.

201.1(6) *Intradepartmental rules on claims.* All intradepartmental rules pertaining to the auditing of claims internally shall be subject to the review and approval (in writing) of the department of revenue and finance.

This rule is intended to implement Iowa Code sections 17A.4 and 421.40.

701—201.2(421) Official travel.

201.2(1) *Personal funds to be supplied.* All employees shall provide themselves with sufficient funds for all current expenses. See subrules 201.2(3) and 201.2(4) regarding travel advances.

201.2(2) *Reimbursable expenses and travel allowances.* The reimbursement allowed shall be limited to an allowance for subsistence and transportation, and other actual and necessary travel expenses incurred by a traveler in the performance of official duties subject to applicable limitations. All travel reimbursements shall be made on the basis of the usually traveled route.

201.2(3) *Travel advance.* State employees who are required to travel out of state may apply for a travel advance if the anticipated out-of-pocket expenses are in excess of \$200. An advance may not exceed 80 percent of the anticipated expenses. In addition, employees shall comply with the conditions set forth below:

a. The travel advance shall be deducted from the expense voucher submitted by the employee upon completion of the trip.

b. If for any reason an employee does not make the anticipated trip, the travel advance shall be immediately returned to the state.

c. The employee shall give the department of revenue and finance authority to recover funds owed the state (through payroll deduction) which have not been repaid within 30 days of completion of the trip.

d. The department of revenue and finance reserves the right to refuse advances when funds are currently owed the state or when there have been prior abuses.

201.2(4) *Permanent in-state travel advance.* State employees who are not covered by collective bargaining agreements negotiated under the provisions of Iowa Code chapter 20 may be eligible for a permanent in-state travel advance if they meet and agree to the following conditions:

a. Employees whose in-state travel expense reimbursements average between \$100 and \$150 per month for the preceding 12 months shall receive upon written request a permanent travel allowance of \$100.

b. Employees whose in-state travel expense reimbursements average over \$150 per month for the preceding 12 months shall receive upon written request a permanent travel allowance of \$150.

c. The department of revenue and finance shall have authority to deduct the permanent travel advance from the employee's last paychecks upon separation from state service.

d. The department of revenue and finance and employing agency reserve the right to review the employee's monthly travel expenses and should the employee fail to meet the above requirements, or become ineligible due to a change in duties or job assignment, the advance will be withdrawn (through payroll deduction) following proper notification.

201.2(5) Official domicile defined.

a. Office employee. The official domicile of an officer or employee assigned to an office is the city, town or metropolitan area (as established by the department of revenue and finance) within which such office is located. Transportation costs between the employee's residence and office, and subsistence within the limits of an employee's official domicile are not reimbursable.

b. Field employees. The official domicile of field employees shall be designated by the administrative head of the state agency. Subsistence within the limits of an employee's official domicile shall not be allowed. No transportation costs will be allowed between the employee's place of residence and office.

c. Nonreimbursable travel. When additional expense is incurred by reason of an employee residing in a city or town other than the employee's official domicile, the additional expense is otherwise caused by an employee's choice of residence, and is not reimbursable.

701—201.3(421) Temporary duty assignment.

201.3(1) Subsistence while on temporary duty assignment. When an employee is on temporary duty assignment, subsistence may be allowed for each day (including Saturdays, Sundays and holidays) from the time of departure from the employee's official domicile until the employee's return to the previous official domicile or a newly assigned domicile.

201.3(2) Weekends. When authorized by the administrative head of the agency or the designated representative, an employee who is on temporary duty status will be reimbursed for expenses involved while returning home for the weekend provided the amount, including transportation, does not exceed the amount that would have been allowable had the claimant remained at the temporary duty station.

701—201.4(421) Authorization for travel.

201.4(1) Approval by administrative head of the agency. All official travel shall be authorized by the administrative head of the agency or the designated representative, prior to the travel whenever possible. This applies to in-state travel which is not subject to executive council approval.

201.4(2) Out of state. Official travel out of the state must receive prior approval in writing from the executive council of the state except those employees exempt by Iowa Code.

201.4(3) Requests for out-of-state travel. All requests for out-of-state travel shall be on a form approved by the executive council, and shall include information as the council deems necessary.

201.4(4) Most economical or advantageous mode of travel. Reimbursement for transportation approved by the administrative head of the agency shall be for the most economical or advantageous mode and by the usually traveled route.

701—201.5(421) Mode of transportation.

201.5(1) Airline travel accommodations. When the administrative head of the agency determines that airline travel is the most economical or advantageous to the state, the use of airline travel may be authorized. The most economical mode of airline travel is considered to be coach or economy class, if available.

201.5(2) Train travel. In cases where train travel is utilized, the most economical mode shall be considered coach fare, if available.

201.5(3) Purchase of tickets.

a. All state agencies covered by the statewide travel agency contract shall purchase all airline tickets through the travel agency currently under contract.

b. For all other tickets purchased, it shall be the employee's responsibility to purchase the ticket for whatever mode of transportation that is determined to be the most economical. Reimbursement will be made by attaching the ticket to the employee travel voucher. Refunds received on any unused portion of the ticket shall be shown and deducted from the original ticket.

201.5(4) *Use of privately owned automobile.* Authorized use of a privately owned vehicle will be subject to the rules of the vehicle dispatcher.

a. In-state. Where use of a privately owned vehicle is authorized by the vehicle dispatcher rules, reimbursement shall be on a mileage basis at a rate established by Iowa Code. Reimbursement for travel at the official domicile will be reimbursed at a rate (established by Iowa Code) per mile if on official business. The per mile reimbursement includes all cost incurred in connection with the operation of the automobile.

b. Out of state. If the traveler desires to use a personally owned vehicle instead of common carrier and it is authorized by the executive council, the cost of mileage (not to exceed airfare) to the destination's nearest air terminal, plus expenses incurred to final destination and subsistence allowance en route will be allowed. Out-of-state subsistence allowance will be allowed only for the number of meals and nights lodging which would have been necessary had the traveler used the available public transportation to destination instead of a private vehicle. Taxi or mileage expenses will be allowed at destination if incurred while on official business.

If two or more travelers on official business travel in one privately owned vehicle instead of common carrier, the use of one vehicle may be authorized on a mileage basis not to exceed the statutory limit per mile.

201.5(5) *Mileage while on temporary duty assignment.* In general, mileage for use of privately owned vehicles may be allowed for travel within the area of temporary duty, if approved by the administrative head of the agency, provided a state-owned vehicle is not available. When a privately owned vehicle is authorized in the transaction of official business within the area or in the vicinity of the city to which the traveler is assigned or directed, the traveler shall show on the travel claim the number of miles of vicinity travel for each.

201.5(6) *Assignment of more than one employee to a vehicle.* In authorizing the use of privately owned or state-owned vehicles, the department head shall, whenever possible, assign more than one employee to the use of one vehicle.

201.5(7) *Verification of mileage.* The travel shall be by the usually traveled route. Mileage shall be based on mileage published by the American Automobile Association, when available. Any variation from the published mileage should be documented in writing.

201.5(8) *Use of buses, street cars, limousines and rental cars.* When buses, street cars, limousines, or rental cars are used for official travel within the official station or city to which a traveler is directed, the traveler shall show the cost of the fares in the "miscellaneous" column of the travel voucher.

201.5(9) *Abode and point of duty in interstate travel.* Insofar as official interstate travel is concerned, the employee's hotel may be considered a point of official duty.

201.5(10) *Taxicabs.* Taxicab charges shall be allowed only from regular domicile or place of business to station or other terminal; from station or terminal at origin of destination of trip to hotel or domicile or place of business; or between bus, rail or plane stations or terminals or other points of official duty.

201.5(11) *Home-travel from and to.* Actual taxi or common carrier fares shall be allowed for transportation directly from home of traveler to railroad, bus or airport terminals at the beginning of official travel status and for transportation directly from railroad, bus or airport terminals to home of traveler at conclusion of official travel status. The maximum reimbursement will be the current cost of taxi fare from the capitol to the Des Moines airport.

201.5(12) *Rental or charter of special conveyances.* The rental or charter of aircraft, automobiles, boats, buses, or other special conveyances shall be held to a minimum but may be authorized in those cases when no public or ordinary means of transportation is available, or when such public or ordinary means of transportation cannot be used advantageously in the best interest of the state. Specific justification shall accompany the voucher in each instance where the use of special conveyance is authorized and shall include information such as the location where special conveyance commenced, and the points visited. The department of revenue and finance may require a comparison of costs between public or ordinary means of transportation compared to the cost of special conveyance.

701—201.6(421) Subsistence allowance.

201.6(1) *The phrase “subsistence allowance.”* The phrase “subsistence allowance” used herein shall be construed to include all charges (including applicable taxes) for meals and lodging (single rate only). Charges for radios, television, and similar appliances are not reimbursable.

201.6(2) *Subsistence allowances for in-state travel—monetary and time limitations.* Officers and employees shall be allowed overnight lodging and meal expense when required to travel outside of the city of their official domicile. The amounts shall not exceed the limits established in the department of revenue and finance procedure manual.

a. Rescinded, effective February 19, 1986.

b. Rescinded, effective February 19, 1986.

201.6(3) *Subsistence allowances for out-of-state travel—monetary and time limitations.*

a. Lodging and meal expenses are not limited outside the state but the incurred expenditures are to be reasonable. Receipts for lodging are to accompany the claim and show the dates, room number, occupants, and amount per night. Lodging will be limited to the night preceding and the night of the ending date of the convention or meeting. Elected officials are not required to furnish receipts.

b. Meals will be limited to lunch and dinner the day preceding and breakfast and lunch the day after the meeting.

701—201.7(421) Miscellaneous expense.

201.7(1) *Definition.* Miscellaneous expenses are those deemed necessary in the conduct of official business of the state which are not included in the categories of subsistence, mileage, and state-owned vehicle operation. All miscellaneous expenses shall be claimed under the column heading “miscellaneous expense” on the travel claim and be supported by sufficient documentation.

201.7(2) *Receipts.* A receipt for, or explanation of, each and every transaction involving miscellaneous expenditures shall be provided.

201.7(3) *Baggage.* Charges for baggage in excess of the weight or of the size carried free by transportation companies shall be allowed if the baggage is used for official business. Charges for the storage of baggage may also be allowed if it is shown that such storage was on account of official business. Specific justification must be submitted with the claim voucher.

201.7(4) *Telephone and telegraph messages.* Expenses for official telephone and telegraph messages which must be paid for by the traveler shall be allowed. Toll and local calls and telegrams should be supported and attached to the travel claim showing date, city or town called or telegraphed, name of person or firm called or to where telegram was sent and amount of each call or telegram.

201.7(5) *Stenographic or typewriting services.* Charges for official stenographic or typewriting services shall be allowed on official travel.

201.7(6) *Purchase of supplies.* The purchase of stationery and all other similar supplies shall be allowed in emergencies warranting their use for handling of official business while on official travel, and shall be submitted and certified on a travel voucher (or other approved form) with the proper receipts attached.

201.7(7) *Parking.* Parking will be allowed for state and private cars at an airport during the employee's flight.

201.7(8) *Registration fees.* The payment of registration fees which are required for participation in meetings shall be allowed. Registration fees shall be supported by the official receipt of the conference or convention subject to the following limitations:

a. Expenditures for payment of registration fees for the purpose of obtaining the privileges of membership or other personal benefits from an organization are not reimbursable. Memberships in organizations must be in the name of the state agency and have executive council approval.

b. Registration fees paid by the traveler will be claimed for reimbursement as a miscellaneous nonsubsistence expense and a receipt must be attached to the claim.

c. Reimbursement of registration fees, at the official domicile, may require prior written approval of the department of revenue and finance.

701—201.8(421) *State-owned vehicle.* Any expense other than parking should not be claimed on the expense voucher but should be reimbursed through procedures established by the vehicle dispatcher's office.

Rules 201.2(421) to 201.8(421) are intended to implement Iowa Code sections 421.32 to 421.45.

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CHAPTER 202

Reserved